

**Claim Amendments**

Please amend the claims as follows. The following is a complete listing of the claims that replaces all previous versions.

1-12. (Canceled)

13. (Currently Amended) A computer-implemented method for supporting the issuance of a financial unit by an issuer, the method comprising:

issuing purchasing, by a purchaser, a unit issued by the issuer, the unit including a fixed income security and a forward purchase contract, wherein the fixed income security and the forward purchase contract are separable, and wherein the forward purchase contract obligates the purchaser to purchase a quantity of equity securities from the issuer of the unit at a settlement price no later than a settlement date specified in the forward purchase contract, wherein the quantity of equity securities purchased by the purchaser is determined by dividing the stated amount of the unit by the market price of the equity securities at the date the unit is issued; and

reselling, by the purchaser, after issuance of the unit, the fixed income security, wherein at least a portion of funds associated with the reselling are electronically deposited by a computer device into an account of the issuer, wherein the computer device comprises a computer readable memory device that stores instructions which when executed by the computer device cause the computer device to electronically deposit the funds in the account of the issuer; and

purchasing, by a holder of the forward purchase contract the purchaser, a the quantity of equity securities specified in the forward purchase contract from an the issuer of the unit at a

~~settlement price no later than a settlement date specified in the forward purchase contract,  
wherein the quantity of equity securities purchased by the holder is determined by dividing the  
stated amount of the unit by the market price of the equity securities at the date the unit is issued.~~

14. (Original) The method of claim 13, wherein the equities securities include common stock.

15. (Original) The method of claim 13, wherein the fixed income security is a bond.

16. (Currently Amended) The method of claim 13, further comprising receiving, by the purchaser from the issuer of the unit, ~~paying to the holder of the forward purchase contract~~ at least one forward purchase contract adjustment payment prior to the settlement date.

17. (Original) The method of claim 16, wherein the amount of the at least one forward purchase contract adjustment payment is dependent upon the difference between the dividend rate and the interest rate.

18. (Currently Amended) The method of claim 17, further comprising paying receiving at least one interest payment ~~to by~~ a holder of the fixed income security after issuance of the unit.

19. (Original) The method of claim 18, wherein the maturity date of the fixed income security of the unit is at least two years after the specified settlement date of the forward purchase contract.

20. (Canceled)

21. (Currently Amended) The method of claim ~~20~~ 13, wherein reselling the fixed income security includes the purchaser reselling the fixed income security no later than the settlement date.

22. (Currently Amended) The method of claim 21, wherein the ~~holder of the forward purchase contract~~ purchasing the quantity of equity securities specified in the forward purchase contract includes the purchaser ~~of the unit~~ purchasing the quantity of equity securities specified in the forward purchase contract with proceeds from resale of the fixed income security.

23. (Currently Amended) The method of claim 17, further comprising purchasing the fixed income security from a subsidiary of the issuer ~~of the unit issuing the fixed income security~~.

24. (Original) The method of claim 23, further comprising the issuer of the unit guarantying payment obligations of the subsidiary.

25. (Currently Amended) The method of claim 17, further comprising purchasing the fixed income security from a trust ~~issuing the fixed income security~~, wherein at least one of the issuer of the unit and a subsidiary of the issuer of the unit has an ownership interest in the trust.

26. (Original) The method of claim 25, further comprising the issuer of the unit guarantying payment obligations of the trust.

27. (Original) The method of claim 25, wherein the fixed income security includes a trust-preferred security.

28. (Original) The method of claim 25, further comprising the trust purchasing a second fixed income security.

29. (Original) The method of claim 25, further comprising the trust purchasing a second fixed income security issued by a subsidiary of the issuer of the unit.

30. (Original) The unit of method of claim 13, wherein the issuer of the unit is not the issuer of the equity securities.

31-43. (Canceled)